

Document: Proposed Rule

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TITLE 50 STATE BOARD OF TAX COMMISSIONERS

Proposed Rule

LSA Document #00-108

DIGEST

Adds 50 IAC 2.3 to incorporate a manual and cost tables for the assessment of real property. Repeals 50 IAC 2.2-1-1, 50 IAC 2.2-1-2, 50 IAC 2.2-1-3, 50 IAC 2.2-1-4, 50 IAC 2.2-1-5, 50 IAC 2.2-1-6, 50 IAC 2.2-1-7, 50 IAC 2.2-1-8, 50 IAC 2.2-1-9, 50 IAC 2.2-1-10, 50 IAC 2.2-1-11, 50 IAC 2.2-1-12, 50 IAC 2.2-1-13, 50 IAC 2.2-1-14, 50 IAC 2.2-1-15, 50 IAC 2.2-1-16, 50 IAC 2.2-1-17, 50 IAC 2.2-1-18, 50 IAC 2.2-1-19, 50 IAC 2.2-1-20, 50 IAC 2.2-1-21, 50 IAC 2.2-1-22, 50 IAC 2.2-1-23, 50 IAC 2.2-1-24, 50 IAC 2.2-1-25.1, 50 IAC 2.2-1-26, 50 IAC 2.2-1-27, 50 IAC 2.2-1-28, 50 IAC 2.2-1-29, 50 IAC 2.2-1-30, 50 IAC 2.2-1-31, 50 IAC 2.2-1-32, 50 IAC 2.2-1-33, 50 IAC 2.2-1-34, 50 IAC 2.2-1-35, 50 IAC 2.2-1-36, 50 IAC 2.2-1-37, 50 IAC 2.2-1-38, 50 IAC 2.2-1-39, 50 IAC 2.2-1-40, 50 IAC 2.2-1-41, 50 IAC 2.2-1-42, 50 IAC 2.2-1-43, 50 IAC 2.2-1-44, 50 IAC 2.2-1-45, 50 IAC 2.2-1-46, 50 IAC 2.2-1-47, 50 IAC 2.2-1-48, 50 IAC 2.2-1-49, 50 IAC 2.2-1-50, 50 IAC 2.2-1-51, 50 IAC 2.2-1-52, 50 IAC 2.2-1-53, 50 IAC 2.2-1-53.5, 50 IAC 2.2-1-54, 50 IAC 2.2-1-55, 50 IAC 2.2-1-56, 50 IAC 2.2-1-57, 50 IAC 2.2-1-58, 50 IAC 2.2-1-59, 50 IAC 2.2-1-60, 50 IAC 2.2-1-61, 50 IAC 2.2-1-62, 50 IAC 2.2-1-63, 50 IAC 2.2-2, 50 IAC 2.2-3, 50 IAC 2.2-4-1, 50 IAC 2.2-4-5, 50 IAC 2.2-4-6, 50 IAC 2.2-4-7, 50 IAC 2.2-4-8, 50 IAC 2.2-4-9, 50 IAC 2.2-4-10, 50 IAC 2.2-4-11, 50 IAC 2.2-4-12, 50 IAC 2.2-4-13, 50 IAC 2.2-4-14, 50 IAC 2.2-4-15, 50 IAC 2.2-4-16, 50 IAC 2.2-4-17, 50 IAC 2.2-4-18, 50 IAC 2.2-4-19, 50 IAC 2.2-5, 50 IAC 2.2-6, 50 IAC 2.2-7-1, 50 IAC 2.2-7-2, 50 IAC 2.2-7-3, 50 IAC 2.2-7-4, 50 IAC 2.2-7-5, 50 IAC 2.2-7-6, 50 IAC 2.2-7-7.1, 50 IAC 2.2-7-8.1, 50 IAC 2.2-7-9, 50 IAC 2.2-7-10, 50 IAC 2.2-7-11, 50 IAC 2.2-7-12, 50 IAC 2.2-8, 50 IAC 2.2-9, 50 IAC 2.2-10-1, 50 IAC 2.2-10-2, 50 IAC 2.2-10-3, 50 IAC 2.2-10-4, 50 IAC 2.2-10-5, 50 IAC 2.2-10-6.1, 50 IAC 2.2-10-7, 50 IAC 2.2-10-8, 50 IAC 2.2-11-1, 50 IAC 2.2-11-2, 50 IAC 2.2-11-3, 50 IAC 2.2-11-4.1, 50 IAC 2.2-11-5.1, 50 IAC 2.2-11-6, 50 IAC 2.2-11-7, 50 IAC 2.2-12-1, 50 IAC 2.2-12-2, 50 IAC 2.2-12-3, 50 IAC 2.2-12-4, 50 IAC 2.2-12-5, 50 IAC 2.2-12-6.1, 50 IAC 2.2-12-7, 50 IAC 2.2-12-8, 50 IAC 2.2-13, 50 IAC 2.2-14, 50 IAC 2.2-15, 50 IAC 2.2-16-1, 50 IAC 2.2-16-2, 50 IAC 2.2-16-3, 50 IAC 2.2-16-4.1, 50 IAC 2.2-16-5, 50 IAC 2.2-16-6, and 50 IAC 6.1. Effective 30 days after filing with the secretary of state.

50 IAC 2.2-1-1
50 IAC 2.2-1-2
50 IAC 2.2-1-3
50 IAC 2.2-1-4
50 IAC 2.2-1-5
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50 IAC 2.2-1-19	50 IAC 2.2-4-10
50 IAC 2.2-1-20	50 IAC 2.2-4-11
50 IAC 2.2-1-21	50 IAC 2.2-4-12
50 IAC 2.2-1-22	50 IAC 2.2-4-13
50 IAC 2.2-1-23	50 IAC 2.2-4-14
50 IAC 2.2-1-24	50 IAC 2.2-4-15
50 IAC 2.2-1-25.1	50 IAC 2.2-4-16
50 IAC 2.2-1-26	50 IAC 2.2-4-17
50 IAC 2.2-1-27	50 IAC 2.2-4-18
50 IAC 2.2-1-28	50 IAC 2.2-4-19
50 IAC 2.2-1-29	50 IAC 2.2-5
50 IAC 2.2-1-30	50 IAC 2.2-6
50 IAC 2.2-1-31	50 IAC 2.2-7-1
50 IAC 2.2-1-32	50 IAC 2.2-7-2
50 IAC 2.2-1-33	50 IAC 2.2-7-3
50 IAC 2.2-1-34	50 IAC 2.2-7-4
50 IAC 2.2-1-35	50 IAC 2.2-7-5
50 IAC 2.2-1-36	50 IAC 2.2-7-6
50 IAC 2.2-1-37	50 IAC 2.2-7-7.1
50 IAC 2.2-1-38	50 IAC 2.2-7-8.1
50 IAC 2.2-1-39	50 IAC 2.2-7-9
50 IAC 2.2-1-40	50 IAC 2.2-7-10
50 IAC 2.2-1-41	50 IAC 2.2-7-11
50 IAC 2.2-1-42	50 IAC 2.2-7-12
50 IAC 2.2-1-43	50 IAC 2.2-8
50 IAC 2.2-1-44	50 IAC 2.2-9
50 IAC 2.2-1-45	50 IAC 2.2-10-1
50 IAC 2.2-1-46	50 IAC 2.2-10-2
50 IAC 2.2-1-47	50 IAC 2.2-10-3
50 IAC 2.2-1-48	50 IAC 2.2-10-4
50 IAC 2.2-1-49	50 IAC 2.2-10-5
50 IAC 2.2-1-50	50 IAC 2.2-10-6.1
50 IAC 2.2-1-51	50 IAC 2.2-10-7
50 IAC 2.2-1-52	50 IAC 2.2-10-8
50 IAC 2.2-1-53	50 IAC 2.2-11-1
50 IAC 2.2-1-53.5	50 IAC 2.2-11-2
50 IAC 2.2-1-54	50 IAC 2.2-11-3
50 IAC 2.2-1-55	50 IAC 2.2-11-4.1
50 IAC 2.2-1-56	50 IAC 2.2-11-5.1
50 IAC 2.2-1-57	50 IAC 2.2-11-6
50 IAC 2.2-1-58	50 IAC 2.2-11-7
50 IAC 2.2-1-59	50 IAC 2.2-12-1
50 IAC 2.2-1-60	50 IAC 2.2-12-2
50 IAC 2.2-1-61	50 IAC 2.2-12-3
50 IAC 2.2-1-62	50 IAC 2.2-12-4
50 IAC 2.2-1-63	50 IAC 2.2-12-5
50 IAC 2.2-2	50 IAC 2.2-12-6.1
50 IAC 2.2-3	50 IAC 2.2-12-7
50 IAC 2.2-4-1	50 IAC 2.2-12-8
50 IAC 2.2-4-5	50 IAC 2.2-13
50 IAC 2.2-4-6	50 IAC 2.2-14
50 IAC 2.2-4-7	50 IAC 2.2-15
50 IAC 2.2-4-8	50 IAC 2.2-16-1
50 IAC 2.2-4-9	50 IAC 2.2-16-2

50 IAC 2.2-16-3 50 IAC 2.2-16-6
50 IAC 2.2-16-4.1 50 IAC 2.3
50 IAC 2.2-16-5 50 IAC 6.1

SECTION 1. 50 IAC 2.3 IS ADDED TO READ AS FOLLOWS:

ARTICLE 2.3. REAL PROPERTY ASSESSMENT MANUAL

Rule 1. 2002 Real Property Assessment Manual

50 IAC 2.3-1-1 Applicability

Authority: IC 4-22-2-21; IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 5-3-1; IC 6-1.1-4; IC 6-1.1-15; IC 6-1.1-31-5

Sec. 1. (a) This article applies to the assessment of all real property under IC 6-1.1-4.

(b) All real property assessed after February 28, 2002, must be assessed in accordance with one (1) of following publications of the state board of tax commissioners, to be selected by the state board of tax commissioners prior to adoption of this proposed rule as a final rule:

- (1)** The 2002 Real Property Assessment Manual-(Alternative 'A'), incorporated by reference under section 2 of this rule.
- (2)** The 2002 Real Property Assessment Manual-(Alternative 'B'), incorporated by reference under section 2 of this rule.
- (3)** The 2002 Real Property Assessment Manual-(Alternative 'C'), incorporated by reference under section 2 of this rule.
- (4)** Any variation of, or combination of the provisions contained in the publications referenced in subdivisions (1) through (3) that is the logical outgrowth of the public hearing on this proposed rule.

(c) Depending on discretion afforded by the provisions of the 2002 Real Property Assessment Manual selected by the state board of tax commissioners under subsection (b) as a final rule, it may become a requirement that the county assessor select the applicable assessment method to be used in the county. The county assessor's selection must be made in consultation with all township assessors.

(d) After July 1, 2001, and before August 1, 2001, the county assessor shall make the selection required under subsection (c). The method selected under subsection (c) must be used by all county assessing officials, will serve as the appropriate method for calculating an assessment that is appealed under IC 6-1.1-15, and govern throughout the effective period of the 2002 reassessment. No method, other than the method selected by the county assessor under subsection (c), may be used for the assessment of real property under IC 6-1.1-4 within the county. Before August 1, 2001, the county assessor shall publish the selected method in accordance with IC 5-3-1 and notify the state board of tax commissioners, in writing, of the selection.

(e) If the county assessor elects, pursuant to IC 6-1.1-31-5, to consider additional factors not provided for in this rule or the manual incorporated herein by reference, the county assessor shall submit a written request for approval of such factors by the state board of tax commissioners, at least sixty (60) days before the assessments are made, and no later than January 1, 2002. (*State Board of Tax Commissioners; 50 IAC 2.3-1-1*)

50 IAC 2.3-1-2 Incorporation by reference

Authority: IC 4-22-2-21; IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1

Sec. 2. (a) As used in this article, "2002 Real Property Assessment Manual" refers to the 2002 Real Property Assessment Manual, published by the state board of tax commissioners and having the publication date stated in the final adopted version of this rule.

(b) As used in this article, "Residential Cost Handbook" refers to the Indiana version of the Residential Cost Handbook, published in 1999 by Marshall & Swift L. P., in cooperation with the state board of tax commissioners, and specifically for the use by Indiana assessing officials in conducting the then contemplated 2001, now 2002, general reassessment.

(c) As used in this article, “Marshall Valuation Service” refers to the Indiana version of the Marshall Valuation Service, published in 1999 by Marshall & Swift L. P., in cooperation with the state board of tax commissioners, and specifically for the use by Indiana assessing officials in conducting the then contemplated 2001, now 2002, general reassessment.

(d) The 2002 Real Property Assessment Manual, Residential Cost Handbook, and Marshall Valuation Service, are incorporated in this article by reference. (*State Board of Tax Commissioners; 50 IAC 2.3-1-2*)

50 IAC 2.3-1-3 Availability of incorporated materials

Authority: IC 4-22-2-21; IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1

Sec. 3. (a) The 2002 Real Property Assessment Manual-(Alternative ‘A’), 2002 Real Property Assessment Manual-(Alternative ‘B’), 2002 Real Property Assessment Manual-(Alternative ‘C’) are available for review or purchase at the state board of tax commissioners, 100 North Senate Avenue, N1058, Indianapolis, Indiana 46204.

(b) The Residential Cost Handbook and the Marshall Valuation Service, published in 1999 by Marshall & Swift L. P., is available for review at the state board of tax commissioners, 100 North Senate Avenue, N1058, Indianapolis, Indiana 46204. The Residential Cost Handbook and the Marshall Valuation Service, published in 1999 by Marshall & Swift L. P., is available for purchase from Marshall & Swift L. P., Princeton Forrestal Center, 101 College Road East, Princeton, New Jersey 08545. (*State Board of Tax Commissioners; 50 IAC 2.3-1-3*)

SECTION 2. THE FOLLOWING ARE REPEALED: 50 IAC 2.2-1-1; 50 IAC 2.2-1-2; 50 IAC 2.2-1-3; 50 IAC 2.2-1-4; 50 IAC 2.2-1-5; 50 IAC 2.2-1-6; 50 IAC 2.2-1-7; 50 IAC 2.2-1-8; 50 IAC 2.2-1-9; 50 IAC 2.2-1-10; 50 IAC 2.2-1-11; 50 IAC 2.2-1-12; 50 IAC 2.2-1-13; 50 IAC 2.2-1-14; 50 IAC 2.2-1-15; 50 IAC 2.2-1-16; 50 IAC 2.2-1-17; 50 IAC 2.2-1-18; 50 IAC 2.2-1-19; 50 IAC 2.2-1-20; 50 IAC 2.2-1-21; 50 IAC 2.2-1-22; 50 IAC 2.2-1-23; 50 IAC 2.2-1-24; 50 IAC 2.2-1-25.1; 50 IAC 2.2-1-26; 50 IAC 2.2-1-27; 50 IAC 2.2-1-28; 50 IAC 2.2-1-29; 50 IAC 2.2-1-30; 50 IAC 2.2-1-31; 50 IAC 2.2-1-32; 50 IAC 2.2-1-33; 50 IAC 2.2-1-34; 50 IAC 2.2-1-35; 50 IAC 2.2-1-36; 50 IAC 2.2-1-37; 50 IAC 2.2-1-38; 50 IAC 2.2-1-39; 50 IAC 2.2-1-40; 50 IAC 2.2-1-41; 50 IAC 2.2-1-42; 50 IAC 2.2-1-43; 50 IAC 2.2-1-44; 50 IAC 2.2-1-45; 50 IAC 2.2-1-46; 50 IAC 2.2-1-47; 50 IAC 2.2-1-48; 50 IAC 2.2-1-49; 50 IAC 2.2-1-50; 50 IAC 2.2-1-51; 50 IAC 2.2-1-52; 50 IAC 2.2-1-53; 50 IAC 2.2-1-53.5; 50 IAC 2.2-1-54; 50 IAC 2.2-1-55; 50 IAC 2.2-1-56; 50 IAC 2.2-1-57; 50 IAC 2.2-1-58; 50 IAC 2.2-1-59; 50 IAC 2.2-1-60; 50 IAC 2.2-1-61; 50 IAC 2.2-1-62; 50 IAC 2.2-1-63; 50 IAC 2.2-2; 50 IAC 2.2-3; 50 IAC 2.2-4-1; 50 IAC 2.2-4-5; 50 IAC 2.2-4-6; 50 IAC 2.2-4-7; 50 IAC 2.2-4-8; 50 IAC 2.2-4-9; 50 IAC 2.2-4-10; 50 IAC 2.2-4-11; 50 IAC 2.2-4-12; 50 IAC 2.2-4-13; 50 IAC 2.2-4-14; 50 IAC 2.2-4-15; 50 IAC 2.2-4-16; 50 IAC 2.2-4-17; 50 IAC 2.2-4-18; 50 IAC 2.2-4-19; 50 IAC 2.2-5; 50 IAC 2.2-6; 50 IAC 2.2-7-1; 50 IAC 2.2-7-2; 50 IAC 2.2-7-3; 50 IAC 2.2-7-4; 50 IAC 2.2-7-5; 50 IAC 2.2-7-6; 50 IAC 2.2-7-7.1; 50 IAC 2.2-7-8.1; 50 IAC 2.2-7-9; 50 IAC 2.2-7-10; 50 IAC 2.2-7-11; 50 IAC 2.2-7-12; 50 IAC 2.2-8; 50 IAC 2.2-9; 50 IAC 2.2-10-1; 50 IAC 2.2-10-2; 50 IAC 2.2-10-3; 50 IAC 2.2-10-4; 50 IAC 2.2-10-5; 50 IAC 2.2-10-6.1; 50 IAC 2.2-10-7; 50 IAC 2.2-10-8; 50 IAC 2.2-11-1; 50 IAC 2.2-11-2; 50 IAC 2.2-11-3; 50 IAC 2.2-11-4.1; 50 IAC 2.2-11-5.1; 50 IAC 2.2-11-6; 50 IAC 2.2-11-7; 50 IAC 2.2-12-1; 50 IAC 2.2-12-2; 50 IAC 2.2-12-3; 50 IAC 2.2-12-4; 50 IAC 2.2-12-5; 50 IAC 2.2-12-6.1; 50 IAC 2.2-12-7; 50 IAC 2.2-12-8; 50 IAC 2.2-13; 50 IAC 2.2-14; 50 IAC 2.2-15; 50 IAC 2.2-16-1; 50 IAC 2.2-16-2; 50 IAC 2.2-16-3; 50 IAC 2.2-16-4.1; 50 IAC 2.2-16-5; 50 IAC 2.2-16-6; 50 IAC 6.1.

SECTION 3. SECTION 2 of this document takes effect February 28, 2002.

Notice of Public Hearing

Under IC 4-22-2-24, notice is hereby given that on January 30, 2001 at 10:00 a.m. AND at 1:00 p.m., at the Indiana Government Center-South, 402 West Washington Street, Conference Center Auditorium, Indianapolis, Indiana the State Board of Tax Commissioners will hold public hearings on the 2002 Real Property Assessment Manual and Marshall & Swift L. P. materials proposed to be incorporated by reference as a rule to govern all real property assessment for the 2002 general reassessment and thereafter.

Parties interested in participating in the public hearing are encouraged to attend and submit written statements expressing their specific or general concerns, any suggested additions or revisions, and any documentation which may serve to support, clarify, or supplement their concerns, suggestions, or proposed revisions. The State Board of Tax Commissioners also encourages any interested party who has concerns, suggestions, or proposed revisions to contact Kurt Barrow, Director, Assessment Division, State Board of Tax Commissioners, at (317) 232-3762. Copies of these rules are now on file at the Indiana Government Center-North, 100 North Senate Avenue, Room 1058 and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and

are open for public inspection.

Timothy A. Brooks
Chairman
State Board of Tax Commissioners